

Department of Finance  <p style="text-align: center;"><b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b></p>		<b>Fund: 0969</b>  <b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Public Safety Account, Local Public Safety Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 73, Statutes of 1993 Government Code section 30051 (a)		
<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds		<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Trust and Agency Funds— Non-Federal
<b><u>Purpose</u></b> For allocation to each qualified county in proportion to its share of the total taxable sales in all qualified counties during the most recent calendar year for which sales have been reported by the State Board of Equalization. The amounts so allocated shall be available only for public safety services, and shall be allocated in each qualified county in the manner and amount determined pursuant to Section 30054. Public safety services includes, but is not limited to, sheriffs, police, fire protection, county district attorney, county corrections, and ocean lifeguards. Public safety services does not include courts.		
<b><u>Administering Agency/Organization Code</u></b> California Department of Tax and Fee Administration/Org 7600		
<b><u>Major Revenue Source</u></b> All revenues, less refunds, derived from the taxes imposed pursuant to Section 35 of Article XIII of the California Constitution shall be transferred to the Public Safety Account in the Local Public Safety Fund created in Section 30051 of the Government Code for allocation to counties as prescribed by statute.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Notwithstanding Government Code section 13340, this fund is continuously appropriated without regard to fiscal years pursuant to Government Code section 30052 (a).		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – Non governmental cost funds are always excluded from the State Appropriations because the monies are derived from non-tax revenues. These funds consist of receipts from the sale of lands, funds created for accounting purposes, fines or penalties, or monies held in trust.		
<b><u>Comments/Historical Information</u></b> May 2018 revision changed the administering agency from State Board of Equalization/Org 0860 to California Department of Tax and Fee Administration/Org 7600.		